

Not used

Def. Doc. No.513

Notes concerning the Issuance of Special Certificates
for Exempting Double Taxation in the Open Ports of EASTERN
THREE PROVINCES, November, 1907.

(Translation)

Written instructions of the Taxation Bureau at PEKING addressed to the Inspector General* concerning the Provisional Regulations on the Special Certificate for Exempting Double Taxation at the Open Ports of EASTERN THREE PROVINCES, dated October 24, the 33rd Year of Kuangsa.

(* TN The Highest Foreign Official supervising Chinese Maritime Customs)

With regard to the Certificate for Exempting Double Taxation on Foreign or Domestic Goods to be conveyed into the Open Ports recently opened in the EASTERN THREE PROVINCES, the Inspector General has applied to this Bureau for approval of the Provisional Regulations drafted by him. Having approved his application, this Bureau forwarded the matter to the Foreign Office to transmit it to the Ministers of foreign countries resident at PEKING to observe the Regulations. On receiving a reply from the Foreign Office, recently, to the effect that the matter was transmitted to all the Ministers of foreign countries resident at PEKING, this Bureau issues the following instructions.

Remarks:- In case of conveying foreign or domestic goods into the inland for which regular import duties or interport duties were paid at the Maritime Customs in TIENSIN, NEWCHANG, ANTUNG, DAIREN, etc. they are required to pay either duty or likin every time they pass the custom-house and its branch offices, or to be supplied with the Coastal Trade Pass, in accordance with the Regulations and at the option of the merchant concerned, provided that all goods to be transported into the Open Ports recently opened in the EASTERN THREE PROVINCES, regardless of the means of transportation, shall be supplied with the certificate in order to be exempted from the double taxation. An official seal shall be, in accordance with the Regulations, affixed to the respective special certificates which are to be returned within two months after their issuance.

Def. Doc. No. 513

One who applies for a special certificate shall state in his application a promise to the effect that if the certificate is not returned to the custom-house concerned within the term specified and with sufficient confirmation that the goods concerned arrived at their destination the applicant will pay three times the amount of the interport duties. He shall also state in his application each time the place of destination, and shall, affix his signature and seal thereto. Whenever a long term guarantee in writing is presented in advance to the custom-house, it will not be necessary to fill in this promise each time.

In the foregoing cases, foreign merchants shall have a certifying seal from the consul representing his own Government on the written guarantee, and the Chinese the seal of the Commissioner concerned. One who fails to present a long-term guarantee in writing, shall present an application affixed with signature and seal every time as evidence. The form of the written guarantee, application, etc. shall be prescribed by the Maritime Customs.

The goods to be convoyed to the Open Ports recently opened under the foregoing certificate should coincide with the certificate. Whenever the goods fail to coincide with the certificate they are considered not to be the goods certified and the customs which originally issued the certificate shall levy the fine of thrice the*interport duties on the total sum of the goods; and as for the contraband goods themselves, they shall be confiscated by the customs at the port of destination *(TN. the duty levied on the total sum of goods).

Def. Doc. No. 513

Attached Document

- (I) Written Instructions of the Governor-General
of FENGTIEN, addressed to the Director of
Bureau of Negotiations.

With regard to the Provisional Regulations, reported by the Director of the Bureau of Finance, on Certificates for the Conveyance of Foreign or Domestic Goods into the Open Ports recently opened in the EASTERN THREE PROVINCES; the Foreign Office at PEKING made an official communication dated October 14th, last year, to the British Minister at PEKING, on which the Minister applied to his home government for instructions.

Having received responding instructions from the British Foreign Office to the effect that CHINWANGTAO should be unquestionably be treated as a trading port coming under Article One of the Regulations in view of the fact that is thriving day by day, and also that the term of returning the certificate should be prolonged to four months instead of two as originally drafted in the Regulations, because a possibility of unfairness is foreseen if the time is limited to two months, the British Minister at PEKING sent a communication to the Foreign Office to promote the matter. As the Foreign Office transmitted it to the Minister of Taxation asking to consider the communication and to reply to the British authorities, the Minister of Taxation replied to the effect that CHINWANGTAO should be treated in the same manner as the Maritime Customs at TIENSIN in regard to the issuance of Certificates for the Conveyance of Goods as it is a branch of the Maritime Customs of TIENSIN, one of Open Ports comprised in Article One of the Provisional Regulations, and also that the prolongation of the term of returning the Certificate would be approved. The Minister of Taxation transmitted this reply to all concerned and issued corresponding instructions to the Acting Commissioner-General.

Having received the above information I, hereby, order all authorities concerned to dispose of the matter in accordance with these Regulations.

On this 13th day of April, the 34th year of Kwangsu.

Def. Doc. No. 513

Additional Note: -

As the Certificate for Exempting Double Taxation is applicable only in the Open Ports in the EASTERN THREE PROVINCES, it is null and void in the inland districts outside the Open Ports.

Def. Doc. No. 513

II. Written Answer of the Ministry of Taxation at
PEKING addressed to the Acting Commissioner
General.

Your Excellency,

I have the honor to acknowledge your letter dated the 7th inst. concerning the prolongation of the term for returning certificates on conveyance of goods in the EASTERN THREE PROVINCES. Having considered the notification of the British Minister concerning this matter, transmitted by the Foreign Office, we have decided that the Certificates on Conveyance shall be returned within one month to the Maritime-Customs where it was originally issued for confirmation in cases where goods for which Certificates on Conveyance into the Open Ports in the EASTERN THREE PROVINCES was received by the merchant at the Maritime-Customs in NEUCHANG etc. Accepting, however, the request of the British Minister to prolong the term into two months as the former term is too short, we adopted the prolonged term in a special clause attached to the Provisional Regulations.

Recently, the British Charge d'Affaires again requested us to prolong the term into four months. As no considerable difficulty is foreseen, according to the result of your research already made, we understand that the request will be accepted. So, Your Excellency will please notify the Commissioners of all Customs to observe the Provisional Regulations as it is for the time being, and instruct them to investigate and make timely report on whether any bad effect or inconvenience might be experienced as the result of the prolongation of the term during this time of probation, for the sake of prudence.

Respectfully yours,

the 34th year of Kwangsu

Def. Doc. No. 513

C E R T I F I C A T E

Statement of Source and Authenticity

I, HAYASHI, Kaoru, Chief of the Archives Section,
Japanese Foreign Office, hereby certify that the document
hereto attached in Japanese consisting of 8 pages and
entitled "NOTES CONCERNING THE ISSUANCE OF CERTIFICATE
FOR EXEMPTING DOUBLE TAXATION IN THE OPEN PORTS OF EASTERN
THREE PROVINCES NOVEMBER, 1907." is an exact and true copy
of a book entitled "COLLECTION OF TREATIES CONCERNING MAN-
CHURIA RAILWAY" in the custody of Japanese Foreign Office.

Certified at Tokyo,
on this 30th day of January, 1947

/s/ K. Hayashi
Signature of Official

Witness: /s/ Nagaharu Odo

0-164 0002 1364

no. 869

512

東三省商埠地ニ於ケル重稅免除ノ事照ニ關スル諸公文

一九〇七年十一月

光緒三十三年十月二十四日

北京交涉員ヨリ總稅務司宛東三省商埠地ニ於ケル重稅
免除ノ事照章程ニ關スル指令書

東三省ノ新設各商埠地ヘ搬入スル外國品及內國品ノ
二重課稅拂除ノ事照ニ關シテハ茲ニ總稅務司ヨリ其
ノ假章程ノ認可方本處ニ申請アリタルニ依リ本處ハ
之ヲ認可シタル上北京並御各國公使館之ヲ遵守方得
遵相應茲所亟請ニ依頼致置キタル處今盤外天都ヨリ
右北京處御各國公使館每處發シタル旨國管有之候條
左記及指令也

記

天津牛莊、安東、大連等ノ港國ニ於テ倉入正税ヲ完
納シタル外國品及沿岸貿易稅ヲ完納シタル内國品ヲ
内地ニ搬入スル場合ニ於テハ凡テ銀兩ニ依リ且當該
商人ノ還擧ニ從ヒ子口單ヲ發行シ又ハ稅關分局等ヲ
通過スル際其ノ都長稅金若干金ヲ附付セシムルモ
ノトス但シ之ヲ東三省ノ新設各商埠地ニ搬入スル場
合ニ於テハ其ノ償還方法ノ如何ニ拘ラス凡テ專照單
ヲ下付シテニ重稅拂除レシムルコトヲ得右專照單
ニハ銀兩ニ從ヒ夫レ夫レ官印ヲ捺シスヘク且其ノ下
付後二箇月以内ニ之ヲ返還セシム

137 150 p. 513

專照單ノ下付ヲ受ケントスル者ハ當該貨物搬入地點
同書ノ置候ヲ附シ石專照單ヲ期日内ニ該税關ニ送達
セサルトキハ半税ノ三倍額ヲ帶付スルコトヲ示説ス
ル旨ヲ及該搬入地點ヲ表ノ都度申告書ニ記入シ署名
捺印スヘシ

又貿易長期間ノ保証書ヲ此國ニ長田スクトキハ其ノ
都度石承諾ノ記入ヲ爲スコトヲ以セス
石ノ場合ニ於テハ外國商人ハ右保証書ニ各自國領事
ノ證印ヲ取クヘキ支那商人ハ稅務司ノ證印ヲ受クヘ
シ長期ノ保証書ナキモノハ署名捺印アル申告書ヲ以
テ毎回其ノ置候ト爲スヘシ保証書、申告書等ノ様式
ハ漢口之ヲ定ム

專照ヲ受ケ得タル各商埠地ニ輸送スル貨物ハ必ス專照
單ト合致スヘキモノナルヲ以テ兩者合致セサルトキ
ハ專照ヲ受ケタル貨物ニ訴スト看候シ最初專照ヲ受
ケタル海關ハ貨物總額ニ對スル半税ノ三倍ニ相當ス
ル罰金ヲ課シ且石倉庫セサル貨物ハ到着商埠地ノ稅
關之ヲ完稅スヘシ

光緒三十三年十二月二十四日

附屬公文

(二) 楊天督辦銀員ヨリ交渉司總指令文
度支司ノ上甲ニ係ル專照假章題ニ關シ客年十月十四

DEF LOC # 513

日附公文ヲ以テ外交部ノ送付シタル外國品及内國品
 ノ東三省新設各埠地鐵入ニ付スル專照假章逕ニ付
 英國政府ニ館副シタル辰石駕帝ヨリ泰皇島ハ金々鑑
 並ニ越キツツアルヲ以テ當然該章程第一條所定ノ通
 廉港トシテ取扱フ至管トスヘク又該章程ニ專照單
 ノ返航期限ヲ二箇月ト定メタルハ往々公平ヲ俟ク場
 合アルヲ以テ之ヲ四箇月ニ延長スヘキモノナル旨英
 國外務省ヨリ同訓アリタル通ヲ以テ石政管方外交部
 宛英國公使ヨリ照會有之候外交部ハ稅務大臣ニ對シ
 在英國公使館會ノ達證議ノ上何分ノ回答アリタキ旨
 照會シタルヲ以テ稅務大臣ニ於テハ泰皇島ハ該假章
 程第一條所定ノ開港場ノ一ナル天津海門ノ分關ナル
 =付貨物輸送專照單ノ發行ニシテハ當然之ヲ天津
 海門下同様ノ取扱ヲ爲スコトト茲度亦專照ノ返航期
 限延長ノ管ハ之ヲ承認スルコトシテ真ノ旨也ニ同
 警察區尙石ノ邊各口係ノ向ニ夫レ夫レ通達スルト共
 =總稅務司代理ヘ指令シタルニ付石該系有之度旨本
 管事ニ過報有之候依テ石該御以該相成度此民令違候也

光緒三十四年四月十三日

茲スルニ本件重複免除ノ專照ハ東三省ニ於ケル商埠
 地ニ限リ適用スヘキモノナルヲ以テ商埠地以外ノ内
 境ニ在リテハ凡テ效力ナキモノトス也ニ此ニ附記シス
 3

DEF IOC # 513

(二) 北京税關ヨリ總稅務司代理宛回音文

哥寧東三省ニ於ケル運貨專照單ノ返期期限延長ニ關
 スル件由本月七日據到正ニ諒承付候本件ニ付テハ外
 交部ヨリ尊達アリタル英國公使ノ通告ヲ審議シタル
 處商人カ牛莊等ノ海關ニ於テ運貨專照單ヲ受領シ右
 貨物ヲ東三省內ノ各商埠地ヘ搬入スル場合ニ於テハ
 專照單ハ之ヲ一箇月以内ニ原海關ニ送還シ其ノ產
 照ヲ受クルコトト許せ然ルニ英國公使ヨリ石ハ期間
 短キニ失スルヲ以テ之ヲ二箇月ニ改メラレ度旨要求
 アリ依テ本處ハ之ニ同意ノ上假章程ノ特別條項ニ之
 ヲ加ヘタル次第ニ有之儀既今般英國代理公使ヨリ石
 二箇月ノ期間ヲ四箇月ニ延長セラレ度旨重ネテ要求
 有之儀既ニ關下御調查ノ結果ニ依レハ右ハ別ニ左シ
 タル文庫モ無之趣ニ付石長求ハ承認スヘキモノト被
 存候從テ關下ニ於テ假章程ノ體トシテ各海關稅務司
 ヲシテ之ヲ遵奉セシムル様御通達相成試行期間中期
 限延長ノ爲生スル弊害ノ有無ヲ取調ヘ隨時之ヲ申請
 セシメ以テ慎重ヲ期スルコトト許度此狀得貴意候

敬具

光緒三十四年